

Exhibit 2

Request for Payment of Internal Revenue Taxes

(Bankruptcy Code Cases—Administrative Expenses)

Department of the Treasury/Internal Revenue Service

United States Bankruptcy Court for the SOUTHERN
District of NEW YORK STATE

In the Matter of: UUNET TECHNOLOGIES, INC.
500 CLINTON CENTER DRIVE
CLINTON, MS 39056

Fiduciary:

Amendment No. 1 to Request for Payment dated 02/25/2004



Case Number

02-42302-AJG

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

07/21/2002

Filed: USBC - Southern District of New York
Worldcom, Inc., Et Al.
02-13533 (AJG)

0000038365



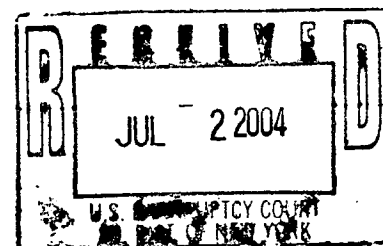
1. The undersigned, whose business address is IRS Insolvency Group 4 290 Broadway Stop 5TH FLR New York, NY 10004 is the agent of the Department of the Treasury, Internal Revenue Service, and is authorized to make this request for payment on behalf of the United States.
2. Request is made for payment of taxes and any interest or penalty due under the internal revenue laws of the United States, as shown below.
3. The ground of liability is taxes due under the internal revenue laws of the United States.

Administrative Claims

Taxpayer

ID Number	Kind of Tax	Tax Period	Tax Due	Interest Due	Penalty Due	Balance Due
54-1543611	5 EXCISE	12/31/2002	\$3,997,592.00	\$275,259.66	\$0.00	\$4,272,851.66
54-1543611	5 EXCISE	03/31/2003	\$3,737,766.00	\$208,960.20	\$0.00	\$3,946,726.20
54-1543611	5 EXCISE	06/30/2003	\$1,726,848.00	\$73,705.70	\$0.00	\$1,800,553.70
54-1543611	5 EXCISE	09/30/2003	\$1,395,081.00	\$42,549.48	\$0.00	\$1,437,630.48
54-1543611	5 EXCISE	12/31/2003	\$1,476,730.00	\$29,788.86	\$0.00	\$1,506,518.86
54-1543611	5 EXCISE	03/31/2004	\$2,466,803.00	\$23,088.91	\$0.00	\$2,489,891.91
54-1543611	5 EXCISE	04/01/2004-04/20/2004	<u>\$822,268.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$822,268.00</u>
			\$15,623,088.00	\$653,352.81	\$0.00	\$16,276,440.81

Total Amount Due: **\$16,276,440.81**



5 UNASSESSED TAX CLAIMS HAVE BEEN FILED DUE TO PROPOSED ADDITIONAL ASSESSMENT DUE TO AN EXAMINATION OF THE TAX RETURN FOR THE PERIOD UNASSESSED.

The amount due includes interest and penalty computed to 07/09/2004. Compound interest will accrue at the rate established under IRC Section 6621(a) and late payment penalty will be charged under IRC Section 6651. If the claim is paid after 07/09/2004, contact NAN DILLINGHAM at (212) 436-1341 for the current balance.

Penalty for Presenting Fraudulent Claim - Fine of not more than \$5,000 or imprisonment for not more than 5 years or both - Title 18, U.S.C., Section 152.

Signature

M. Dillingham
Marcia Smith

Date

06/28/2004

Title

Insolvency Territory 2 Manager

Telephone Number

(212) 436-1341